WHAT IS CLAIMED IS:

1.   A method for allocating resource usage costs in a computer system comprising a plurality of system resources, the method comprising:

determining a cost for each of the plurality of system resources;

determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods;

determining resource usage by an organizational unit for each of the plurality of system resources; and

programmatically determining a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.

2.   The method of claim 1,

wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of the one or more cost elements.

3.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per license cost allocation method.

4.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per

headcount cost allocation method.

5.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

6.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per active days cost allocation method.

7.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per number of activities cost allocation method.

8.   The method of claim 1,

wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

9.   The method of claim 1,

wherein the determining resource usage by an organizational unit for each of the plurality of system resources comprises using a performance management system to collect usage data for one or more of the plurality of system resources.

10.   The method of claim 1, further comprising:

defining the organizational unit by using employee data imported from a human resources directory.

5   11.   A carrier medium comprising program instructions for allocating resource usage costs in a computer system comprising a plurality of system resources, wherein the program instructions are computer-executable to implement:

determining a cost for each of the plurality of system resources;

10   determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods;

determining resource usage by an organizational unit for each of the plurality of system resources; and

programmatically determining a cost of resource usage by the organizational unit

15   based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.

20   12.   The carrier medium of claim 11,

wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of the one or more cost elements.

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13.   The carrier medium of claim 11,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

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14.   The carrier medium of claim 11,

        wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

15.   The carrier medium of claim 11,

        wherein the determining resource usage by an organizational unit for each of the plurality of system resources comprises using a performance management system to collect usage data for one or more of the plurality of system resources.

16.   The carrier medium of claim 11, wherein the program instructions are further computer-executable to implement:

        defining the organizational unit by using employee data imported from a human resources directory.

17.   A system for allocating resource usage costs for usage of a plurality of system resources, the system comprising:

        a usage analysis and cost allocation server;
        a usage analysis and cost allocation database which is coupled to the usage analysis and cost allocation server;
        wherein the usage analysis and cost allocation server is operable to:
                determine a cost for each of the plurality of system resources;
                store the cost for each of the plurality of system resources in the usage analysis and cost allocation database;
                determine a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods;

store the cost allocation method for each of the plurality of system resources in the usage analysis and cost allocation database;

determine resource usage by an organizational unit for each of the plurality of system resources; and

determine a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.

18. The system of claim 17,

wherein each of the plurality of system resources comprises one or more cost elements, and wherein a cost allocation method is determined for each of the one or more cost elements.

19. The system of claim 17,

wherein the plurality of available cost allocation methods comprises a per usage time cost allocation method.

20. The system of claim 17,

wherein the plurality of available cost allocation methods comprises a per processing time cost allocation method.

21. The system of claim 17,

wherein in determining the resource usage by an organizational unit for each of the plurality of system resources, the usage analysis and cost allocation

server is operable to use a performance management system to collect usage data for one or more of the plurality of system resources.

22. The system of claim 17, wherein usage analysis and cost allocation server is further operable to:

define the organizational unit by using employee data imported from a human resources directory.

23. A system for allocating resource usage costs in a computer system comprising a plurality of system resources, the system comprising:

means for determining a cost for each of the plurality of system resources;

means for determining a cost allocation method for each of the plurality of system resources from a plurality of available cost allocation methods;

means for determining resource usage by an organizational unit for each of the plurality of system resources; and

means for programmatically determining a cost of resource usage by the organizational unit based on the cost for each of the plurality of system resources, the cost allocation method for each of the plurality of system resources, and the resource usage by the organizational unit for each of the plurality of system resources.